

Administration

This edition of the *California School Accounting Manual* is divided into Parts I and II to provide information for those local educational agencies (LEAs) that use the prestandardized account code structure (J-200/400/600) and for those LEAs that use the standardized account code structure (SACS).

LEAs that use the J-200/400/600 will use only the information in Part I of the *California School Accounting Manual*. LEAs that have converted to SACS will use the information in Part II as well as the guidance on accounting policies and procedures in Part I. They will not, however, use the J-200/400/600 coding or the program cost accounting procedures in Part I.

Several Part I procedures were updated this year. Manual users are requested to remove the following sections from their manuals and replace them with the revised versions. (Once this is done, the revised Part I procedures can be identified by the December 2002 date at the bottom of the page; all unchanged procedures can be identified by a previous date.)

Part I

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Part II

The whole of Part II was revised for the December 2002 release. All pages in Part II are identified with the December 2002 date at the bottom of the page.